

Special Revenue Funds

Economic Development Fund

The Economic Development Fund accounts for resources used for outside economic development activities of the City, including support of the Gardner Area Chamber of Commerce, attendance and participation in economic development meetings, and grants to local projects. Funding for the Economic Development Fund comes from Transient Guest Tax revenues.

Risk Management Reserve Fund

The Risk Management Reserve Fund is for possible major claims against the City, the city share of loss payments, and for purchase of equipment to enhance safety.

Special Alcohol and Drug Fund

To account for the use of State of Kansas Special Alcohol Tax revenues, which are to be use in part for local substance abuse and prevention programs at Gardner-Edgerton High School.

City of Gardner 2008 Annual Budget

Fund: Economic Development --105
Department: Administration 411

Fund Description:

Supports business recruitment, retention and expansion, as well as tourism efforts through the Gardner Area Chamber of Commerce and by providing grants to agencies.

The revenue source for this fund is a guest tax of four percent upon the gross receipts paid by guests for sleeping accommodations at the hotels in the City.

Program Highlights

This fund will continue to provide support to the Festival on the Trails in 2008, along with providing grant funding for community organizations.

**City of Gardner
Economic Development Reserve Fund**

	2006	2007	2007	2008
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
Funds Available Jan 1	104,755	103,055	105,445	106,745
Revenue:				
Taxes:				
Transient Guest	<u>40,680</u>	<u>39,700</u>	<u>42,700</u>	<u>44,800</u>
Taxes Total	40,680	39,700	42,700	44,800
Use of Money:				
Interest on Investments	<u>3,509</u>	<u>3,300</u>	<u>4,000</u>	<u>4,200</u>
Use of Money Total	3,509	3,300	4,000	4,200
Revenue Total	44,189	43,000	46,700	49,000
Expenditures:				
Contractual Services:				
Outsourced Services	30,136	19,100	19,100	20,100
Meetings/Training/Travel	9,690	1,400	1,400	1,500
Memberships	675	1,800	1,800	1,900
Advertising	69	0	100	0
Printing	800	0	0	0
Special Events	2,129	20,000	20,000	10,500
Grants & Projects	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>10,000</u>
Contractual Services Total	43,499	45,300	45,400	44,000
Expenditures Total	43,499	45,300	45,400	44,000
Surplus/(Shortfall)	690	(2,300)	1,300	5,000
Funds Available Dec 31	105,445	100,755	106,745	111,745

City of Gardner 2008 Annual Budget

Fund: Risk Management Reserve Fund--120
Department: Administration-411

Fund Description:

This fund is reserve for possible major claims against the City, the city share of loss payments, and for purchase of equipment to enhance safety.

**City of Gardner
Risk Management Reserve Fund**

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Estimate</u>	<u>2008 Budget</u>
Funds Available Jan 1	121,327	121,327	102,189	110,246
Revenue:				
Other	<u>0</u>	<u>0</u>	<u>16,057</u>	<u>0</u>
Use of Money Total	0	0	16,057	0
Revenue Total	0	0	16,057	0
Expenditures:				
Contractual Services:				
Outsourced Services	0	20,000	8,000	20,000
General Insurance & Claim	520	0	0	0
Equipment	<u>18,618</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual Services Total	19,138	20,000	8,000	20,000
Expenditures Total	19,138	20,000	8,000	20,000
Surplus/(Shortfall)	(19,138)	(20,000)	8,057	(20,000)
Funds Available Dec 31	102,189	101,327	110,246	90,246

City of Gardner 2008 Annual Budget

Fund: Special Alcohol and Drug -- 125
Department: Public Safety

Fund Description:

This program provides funding for institutions in the County to combat and prevent drug use, as well as other societal issues. In Gardner the funding is currently going to the USD 231 for materials to use in education students about illegal drug use.

The Special Alcohol and Drug Fund is collected from a levy of 10% of gross receipts tax on the sale of any drink containing alcoholic liquor, sold by a club, caterer or drinking establishment. The revenue generated from this tax is allocated 30% to the state of Kansas and 70% to cities and counties where the tax is collected. The city share is mandated (by Kansas State law) to be allocated 1/3 to the General Fund, 1/3 to the Special Parks and Recreation Fund and 1/3 to the Special Alcohol and Drug Fund. The program is administered by the County.

Program Highlights

NA

**City of Gardner
Special Alcohol and Drug Fund**

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Estimate</u>	<u>2008 Budget</u>
Funds Available Jan 1	12,446	16,626	19,029	20,429
Revenue:				
Intergovernmental:				
Special Alcohol Tax	<u>22,270</u>	<u>21,000</u>	<u>21,000</u>	<u>22,000</u>
Intergovernmental Total	22,270	21,000	21,000	22,000
Use of Money:				
Interest on Investments	<u>313</u>	<u>400</u>	<u>400</u>	<u>500</u>
Use of Money Total	313	400	400	500
Revenue Total	22,583	21,400	21,400	22,500
Expenditures:				
Contractual Services:				
Substance Abuse/Prevention	<u>16,000</u>	<u>20,000</u>	<u>20,000</u>	<u>22,000</u>
Contractual Services Total	16,000	20,000	20,000	22,000
Expenditures Total	16,000	20,000	20,000	22,000
Surplus/(Shortfall)	6,583	1,400	1,400	500
Funds Available Dec 31	19,029	18,026	20,429	20,929

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